

LONGSTONE MOBILE LIMITED
Abridged Unaudited Financial Statements
for the financial year ended 30 June 2025

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Contents

Company Information	2
Directors' Responsibilities Statement	3
Balance Sheet	4
Statement of Changes in Equity	5
Notes to the Abridged Financial Statements	6

COMPANY INFORMATION
for the financial year ended 30 June 2025

DIRECTORS

Emile Andre B Petit
Jean Christophe Petit
Bastien Roll

SECRETARY

Jean Christophe Petit

REGISTERED OFFICE

Ground Floor
71 Lower Baggot Street
D02 P593
Dublin
Ireland

COMPANY NUMBER

741986

CHARTERED ACCOUNTANTS

Lizdan Business Services Limited t/a Kinore
Ground Floor
71 Lower Baggot Street
Dublin 2
D02 P593
Ireland

BANKERS

Revolut Business
Konstitucijos ave.
21B Vilnius
8130
The Republic of Lithuania

DIRECTORS' RESPONSIBILITIES STATEMENT
for the financial year ended 30 June 2025

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with the Companies Act 2014.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with Section 1a of FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council ("relevant financial reporting framework"). Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the Company as at the financial year end date and of the profit or loss of the Company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- Select suitable accounting policies for the Company financial statements and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether the financial statements have been prepared in accordance with the applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The directors are responsible for ensuring that the Company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the Company, enable at any time the assets, liabilities, financial position and profit or loss of the Company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014 and enable the financial statements to be audited.

They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

DIRECTORS' DECLARATION ON UNAUDITED FINANCIAL STATEMENTS

In relation to the financial statements and related notes:

- The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the Company will continue in business.
- The directors confirm that they have made available to Lizdan Business Services Limited t/a Kinore, all the Company's accounting records and provided all the information, books, or documents necessary for the compilation of the financial statements.
- The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the Company for the financial year ended 30/06/2025.

Approved by the Board of Directors and signed on its behalf by:

Emile Petit

Emile Andre B Petit
Director

07 January 2026

JC Petit

Jean Christophe Petit
Director

BALANCE SHEET

As at 30 June 2025

	Note	30.06.2025	30.06.2024
		€	€
Current assets			
Debtors		210,629	29,538
Cash at bank and in hand		111,907	600,003
		322,536	629,541
Creditors: amounts falling due within one year		(131,667)	(277,657)
Net current assets		190,869	351,884
Total assets less current liabilities		190,869	351,884
Net assets		190,869	351,884
Capital and reserves			
Called-up share capital	3	100	100
Profit and loss account		190,769	351,784
Total shareholders' funds		190,869	351,884

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with Financial Reporting Standard 102 'The Financial Statement Reporting Standard applicable in the UK and Republic of Ireland' as adapted by Section 1A of FRS 102 and the Companies Act 2014.

We, as directors of Longstone Mobile Limited state that:

- The Company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- The Company is availing itself of the exemption on the grounds that the conditions specified in s.358 are satisfied;
- The shareholders of the Company have not served a notice on the Company under s.334(1) in accordance with s.334(2);
- We acknowledge the Company's obligations under the Companies Act 2014, to keep adequate accounting records and prepare financial statements which give a true and fair view of the assets, liabilities and financial position of the Company at the end of its financial year and of its profit or loss for such a year and to otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the Company;
- The Company has relied on the specified exemption contained in s.352 Companies Act 2014; and has done so on the grounds that the Company is entitled to the benefit of that exemption as a small company and the abridged financial statements have been properly prepared in accordance with s.353 Companies Act 2014.

The financial statements of Longstone Mobile Limited (registered number: 741986) were approved and authorised for issue by the Board of Directors on 07 January 2026. They were signed on its behalf by:

Emile Petit

Emile Andre B Petit
Director

JC Petit

Jean Christophe Petit
Director

STATEMENT OF CHANGES IN EQUITY
for the financial year ended 30 June 2025

	Called-up share capital	Profit and loss account	Total
	€	€	€
At 25 May 2023	-	-	-
Profit for the financial year	-	351,784	351,784
Total comprehensive income	-	351,784	351,784
Issue of share capital	100	-	100
At 30 June 2024	100	351,784	351,884
At 01 July 2024	100	351,784	351,884
Profit for the financial year	-	149,539	149,539
Total comprehensive income	-	149,539	149,539
Dividends paid on equity shares	-	(310,554)	(310,554)
At 30 June 2025	100	190,769	190,869

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 June 2025

1. Accounting policies

The principal accounting policies are summarised below. They have all been applied consistently throughout the financial year and to the preceding financial year, unless otherwise stated.

General information and basis of accounting

Longstone Mobile Limited (registered number 741986) (the Company) is a private company, limited by shares, registered in Ireland under the Companies Act 2014. The address of the registered office is Ground Floor, 71 Lower Baggot Street, D02 P593, Dublin, Ireland. The nature of the Company's operations and its principal activities are set out in the Directors' Report.

The financial statements have been prepared under the historical cost convention, modified to include certain items at fair value, and comply with the financial reporting standards of the Financial Reporting Council including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") as adapted by Section 1A of FRS 102 and the Companies Act 2014.

The functional currency of Longstone Mobile Limited is considered to be EUR because that is the currency of the primary economic environment in which the Company operates.

These financial statements are separate financial statements.

Going concern

The directors have assessed the Balance Sheet and likely future cash flows at the date of approving these financial statements. The directors have a reasonable expectation that the Company has adequate resources to continue in operational existence and to meet its financial obligations as they fall due for at least 12 months from the date of signing these financial statements. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

Foreign currency

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the Balance Sheet date are reported at the rates of exchange prevailing at that date.

Exchange differences are recognised in the Profit and Loss Account in the period in which they arise except for exchange differences arising on gains or losses on non-monetary items which are recognised in the Statement of Comprehensive Income.

Turnover

Turnover is recognised at the fair value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT and other sales related taxes. The fair value of consideration takes into account trade discounts, settlement discounts and volume rebates.

Turnover is recognised when the significant risks and rewards are considered to have been transferred to the customer.

Taxation**Current tax**

Current tax, including Irish corporation tax and foreign tax, is provided at amounts expected to be paid (or recovered) using the tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

A provision is recognised for those matters for which the tax determination is uncertain but it is considered probable that there will be a future outflow of funds to a tax authority. The provisions are measured at the best estimate of the amount expected to become payable. The assessment is based on the judgement of tax professionals within the Company supported by previous experience in respect of such activities and in certain cases based on specialist independent tax advice.

Where items recognised in other comprehensive income or equity are chargeable to or deductible for tax purposes, the resulting current or deferred tax expense or income is recognised in the same component of comprehensive income or equity as the transaction or other event that resulted in the tax expense or income.

Current tax assets and liabilities are offset only when there is a legally enforceable right to set off the amounts and the Company intends either to settle on a net basis or to realise the asset and settle the liability simultaneously.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts, except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in creditors: amounts falling due within one year.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Ordinary share capital

The ordinary share capital of the Company is presented as equity.

Dividends

Equity dividends are recognised when they become legally payable. Interim equity dividends are recognised when paid. Final equity dividends are recognised when approved by the shareholders at an annual general meeting.

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (continued)
for the financial year ended 30 June 2025

2. Tax on profit on ordinary activities

	Year ended 30.06.2025	Period from 25.05.2023 to 30.06.2024
	€	€
Current tax on profit on ordinary activities		
Irish corporation tax	21,363	50,255
Total current tax	21,363	50,255
Total tax on profit on ordinary activities	21,363	50,255

Tax reconciliation

The differences between the total tax charge shown above and the amount calculated by applying the standard rate of Irish corporation tax to the profit before taxation is as follows:

	Year ended 30.06.2025	Period from 25.05.2023 to 30.06.2024
	€	€
Profit on ordinary activities before taxation	170,902	402,039
Tax on profit on ordinary activities at standard Irish corporation tax rate of 12.5% (2024: 12.5%)	21,363	50,255
Total tax charge for year	21,363	50,255

3. Called-up share capital

	30.06.2025	30.06.2024
	€	€
Allotted, called-up and fully-paid		
100 Ordinary shares of €1.00 each	100	100

4. Related party transactions**Transactions with group companies*****Amounts owed by Group undertakings***

	30.06.2025	30.06.2024
	€	€
Amounts owed by group companies	<u>21,077</u>	<u>-</u>

During the year Yeesshh Limited a company which is incorporated under the laws of Ireland and which is under the control of common directors and shareholders, did not engaged in sales with Longstone Mobile Limited Yesshh Limited. The company had no purchases from Yeesshh Limited during the year. Yeesshh Limited was paid dividends of €208,071 from Longstone Mobile Limited during the year to 30 June 2025. As at 31 December 2025 there was a loan amount owed to Longstone Mobile Limited of €21,077.

Transactions with related parties or connected persons***Amounts owed to related parties***

	30.06.2025	30.06.2024
	€	€
Amounts owed to B Roll Consulting	<u>3,643</u>	<u>2,607</u>

During the year B Roll Consulting a company which is incorporated under the laws of France and which is under the control of common directors and shareholders, did not engaged in sales with Longstone Mobile Limited Yesshh Limited. The company had no purchases from B Roll Consulting during the year. B Roll Consulting was paid dividends of €102,483 from Longstone Mobile Limited during the year to 30 June 2025. As at 31 December 2025 there was a loan amount owed from Longstone Mobile Limited to B Roll consulting of €3,643.

5. Events after the Balance Sheet date

There have been no events after the balance sheet date affecting the Company since the financial year.